

**Senate File 209 - Reprinted**

SENATE FILE 209

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 1052)

(As Amended and Passed by the Senate February 17, 2011)

**A BILL FOR**

1 An Act relating to public funding and regulatory matters by  
2 making appropriations, providing for updated Code references  
3 to the Internal Revenue Code, increasing the state earned  
4 income tax credit, and including effective date and  
5 retroactive applicability provisions.  
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

DIVISION I

INTERNAL REVENUE CODE REFERENCES

Section 1. Section 422.3, subsection 5, Code 2011, is amended to read as follows:

5. "*Internal Revenue Code*" means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, ~~2008~~ 2011.

Sec. 2. Section 422.7, subsection 29A, Code 2011, is amended by striking the subsection.

Sec. 3. Section 422.9, subsection 2, paragraph i, Code 2011, is amended to read as follows:

i. The deduction for state sales and use taxes is allowable only if the taxpayer elected to deduct the state sales and use taxes in lieu of state income taxes under section 164 of the Internal Revenue Code. A deduction for state sales and use taxes is not allowed if the taxpayer has taken the deduction for state income taxes or claimed the standard deduction under section 63 of the Internal Revenue Code. This paragraph applies to taxable years beginning after December 31, 2003, and before January 1, ~~2006~~ 2008, and to taxable years beginning after December 31, 2009, and before January 1, 2012.

Sec. 4. Section 422.32, subsection 7, Code 2011, is amended to read as follows:

7. "*Internal Revenue Code*" means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, ~~2008~~ 2011.

Sec. 5. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 6. RETROACTIVE APPLICABILITY. The following provision or provisions of this division of this Act apply retroactively

1 to January 1, 2010, for tax years beginning on or after that  
2 date:

3 1. The section of this Act amending section 422.3.

4 2. The section of this Act amending section 422.32.

5 Sec. 7. RETROACTIVE APPLICABILITY. The following provision  
6 or provisions of this division of this Act apply retroactively  
7 to January 1, 2011, for tax years beginning on or after that  
8 date:

9 1. The section of this Act amending section 422.7,  
10 subsection 29A.

11 Sec. 8. RETROACTIVE APPLICABILITY. The following provision  
12 or provisions of this division of this Act apply retroactively  
13 to tax years beginning on or after January 1, 2006, but before  
14 January 1, 2008, and to tax years beginning on or after January  
15 1, 2010, but before January 1, 2012:

16 1. The section of this Act amending section 422.9.

17 DIVISION II

18 RESEARCH ACTIVITIES CREDIT

19 Sec. 9. Section 15.335, subsection 4, Code 2011, is amended  
20 to read as follows:

21 4. a. In lieu of the credit amount computed in subsection  
22 2, an eligible business may elect to compute the credit amount  
23 for qualified research expenses incurred in this state in a  
24 manner consistent with the alternative ~~incremental~~ simplified  
25 credit described in section ~~41(c)(4)~~ 41(c)(5) of the Internal  
26 Revenue Code. The taxpayer may make this election regardless  
27 of the method used for the taxpayer's federal income tax. The  
28 election made under this paragraph is for the tax year and the  
29 taxpayer may use another or the same method for any subsequent  
30 year.

31 b. For purposes of the alternate credit computation  
32 method in paragraph "a", the credit percentages applicable to  
33 qualified research expenses described in ~~clauses (i), (ii),~~  
34 ~~and (iii) of section 41(c)(4)(A)~~ 41(c)(5)(A) and clause (ii)  
35 of section 41(c)(5)(B) of the Internal Revenue Code are as

1 follows:

2 (1) In the case of an eligible business whose gross revenues  
3 do not exceed twenty million dollars per year, the credit  
4 percentages are ~~two and fifty-four hundredths percent, three~~  
5 ~~and thirty-eight hundredths percent, and four and twenty-three~~  
6 ~~hundredths~~ seven percent and three percent, respectively.

7 (2) In the case of an eligible business whose gross revenues  
8 exceed twenty million dollars per year, the credit percentages  
9 are ~~seventy-six hundredths percent, one and two hundredths~~  
10 ~~percent, and one and twenty-seven hundredths~~ two and one-tenth  
11 percent and nine-tenths percent, respectively.

12 Sec. 10. Section 15.335, subsection 7, Code 2011, is amended  
13 to read as follows:

14 7. a. For purposes of this section, "*base amount*", "*basic*  
15 *research payment*", and "*qualified research expense*" mean the  
16 same as defined for the federal credit for increasing research  
17 activities under section 41 of the Internal Revenue Code,  
18 except that for the alternative ~~incremental~~ simplified credit  
19 such amounts are for research conducted within this state.

20 b. For purposes of this section, "*Internal Revenue Code*"  
21 means the Internal Revenue Code in effect on January 1, 2009  
22 2011.

23 Sec. 11. Section 15A.9, subsection 8, paragraphs b, c, and  
24 e, Code 2011, are amended to read as follows:

25 b. In lieu of the credit amount computed in paragraph "a",  
26 subparagraph (1), subparagraph division (a), a business may  
27 elect to compute the credit amount for qualified research  
28 expenses incurred in this state within the zone in a manner  
29 consistent with the alternative ~~incremental~~ simplified credit  
30 described in section ~~41(c)(4)~~ 41(c)(5) of the Internal Revenue  
31 Code. The taxpayer may make this election regardless of  
32 the method used for the taxpayer's federal income tax. The  
33 election made under this paragraph is for the tax year and the  
34 taxpayer may use another or the same method for any subsequent  
35 year.

1     c. For purposes of the alternate credit computation  
2 method in paragraph "b", the credit percentages applicable to  
3 qualified research expenses described in ~~clauses (i), (ii), and~~  
4 ~~(iii) of section 41(c)(4)(A)~~ 41(c)(5)(A) and clause (ii) of  
5 section 41(c)(5)(B) of the Internal Revenue Code are ~~three and~~  
6 ~~thirty hundredths percent, four and forty hundredths percent,~~  
7 ~~and five and fifty hundredths percent, respectively as follows:~~  
8     (1) In the case of an eligible business whose gross revenues  
9 do not exceed twenty million dollars per year, the credit  
10 percentages are seven percent and three percent, respectively.  
11     (2) In the case of an eligible business whose gross revenues  
12 exceed twenty million dollars per year, the credit percentages  
13 are two and one-tenths percent and nine-tenths percent,  
14 respectively.

15     e. (1) For the purposes of this subsection, "*base amount*",  
16 "*basic research payment*", and "*qualified research expense*" mean  
17 the same as defined for the federal credit for increasing  
18 research activities under section 41 of the Internal Revenue  
19 Code, except that for the alternative ~~incremental~~ simplified  
20 credit such amounts are for research conducted within this  
21 state within the zone.

22     (2) For purposes of this subsection, "*Internal Revenue Code*"  
23 means the Internal Revenue Code in effect on January 1, 2009  
24 2011.

25     Sec. 12. Section 422.10, subsection 1, paragraphs b and c,  
26 Code 2011, are amended to read as follows:

27     b. In lieu of the credit amount computed in paragraph "a",  
28 subparagraph (1), subparagraph division (a), a taxpayer may  
29 elect to compute the credit amount for qualified research  
30 expenses incurred in this state in a manner consistent with the  
31 alternative ~~incremental~~ simplified credit described in section  
32 ~~41(c)(4)~~ 41(c)(5) of the Internal Revenue Code. The taxpayer  
33 may make this election regardless of the method used for the  
34 taxpayer's federal income tax. The election made under this  
35 paragraph is for the tax year and the taxpayer may use another

1 or the same method for any subsequent year.

2     *c.* For purposes of the alternate credit computation  
 3 method in paragraph "b", the credit percentages applicable  
 4 to qualified research expenses described in ~~clauses (i),~~  
 5 ~~(ii), and (iii) of section 41(c)(4)(A)~~ 41(c)(5)(A) and clause  
 6 (ii) of section 41(c)(5)(B) of the Internal Revenue Code  
 7 ~~are one and sixty-five hundredths percent, two and twenty~~  
 8 ~~hundredths percent, and two and seventy-five hundredths~~ four  
 9 and fifty-five hundredths percent and one and ninety-five  
 10 hundredths percent, respectively.

11     Sec. 13. Section 422.10, subsection 3, Code 2011, is amended  
 12 to read as follows:

13     3. *a.* For purposes of this section, "*base amount*", "*basic*  
 14 *research payment*", and "*qualified research expense*" mean the  
 15 same as defined for the federal credit for increasing research  
 16 activities under section 41 of the Internal Revenue Code,  
 17 except that for the alternative ~~incremental~~ simplified credit  
 18 such amounts are for research conducted within this state.

19     *b.* For purposes of this section, "*Internal Revenue Code*"  
 20 means the Internal Revenue Code in effect on January 1, ~~2009~~  
 21 2011.

22     Sec. 14. Section 422.33, subsection 5, paragraphs b, c, and  
 23 d, Code 2011, are amended to read as follows:

24     *b.* In lieu of the credit amount computed in paragraph  
 25 "*a*", subparagraph (1), a corporation may elect to compute the  
 26 credit amount for qualified research expenses incurred in this  
 27 state in a manner consistent with the alternative ~~incremental~~  
 28 simplified credit described in section ~~41(c)(4)~~ 41(c)(5) of the  
 29 Internal Revenue Code. The taxpayer may make this election  
 30 regardless of the method used for the taxpayer's federal income  
 31 tax. The election made under this paragraph is for the tax  
 32 year and the taxpayer may use another or the same method for  
 33 any subsequent year.

34     *c.* For purposes of the alternate credit computation  
 35 method in paragraph "b", the credit percentages applicable

1 to qualified research expenses described in ~~clauses (i),~~  
 2 ~~(ii), and (iii) of section 41(c)(4)(A)~~ 41(c)(5)(A) and clause  
 3 (ii) of section 41(c)(5)(B) of the Internal Revenue Code  
 4 ~~are one and sixty-five hundredths percent, two and twenty~~  
 5 ~~hundredths percent, and two and seventy-five hundredths~~ four  
 6 and fifty-five hundredths percent and one and ninety-five  
 7 hundredths percent, respectively.

8     d. (1) For purposes of this subsection, "*base amount*",  
 9 "*basic research payment*", and "*qualified research expense*" mean  
 10 the same as defined for the federal credit for increasing  
 11 research activities under section 41 of the Internal Revenue  
 12 Code, except that for the alternative ~~incremental~~ simplified  
 13 credit such amounts are for research conducted within this  
 14 state.

15     (2) For purposes of this subsection, "*Internal Revenue Code*"  
 16 means the Internal Revenue Code in effect on January 1, ~~2009~~  
 17 2011.

18     Sec. 15. EFFECTIVE UPON ENACTMENT. This division of this  
 19 Act, being deemed of immediate importance, takes effect upon  
 20 enactment.

21     Sec. 16. RETROACTIVE APPLICABILITY. The following  
 22 provision or provisions of this division of this Act apply  
 23 retroactively to July 1, 2010, for tax credits awarded on or  
 24 after that date:

25     1. The section of this Act amending section 15.335,  
 26 subsection 4.

27     2. The section of this Act amending section 15A.9.

28     Sec. 17. RETROACTIVE APPLICABILITY. The following  
 29 provision or provisions of this division of this Act apply  
 30 retroactively to January 1, 2010, for tax years beginning on  
 31 or after that date:

32     1. The section of this Act amending section 15.335,  
 33 subsection 7.

34     2. The section of this Act amending section 422.10,  
 35 subsection 1.

1     3. The section of this Act amending section 422.10,  
2 subsection 3.

3     4. The section of this Act amending section 422.33.

4                   DIVISION III

5                   BONUS DEPRECIATION

6     Sec. 18. Section 422.5, subsection 2, paragraph b,  
7 subparagraph (1), Code 2011, is amended to read as follows:

8     (1) Add items of tax preference included in federal  
9 alternative minimum taxable income under section 57, except  
10 subsections (a)(1), (a)(2), and (a)(5), of the Internal Revenue  
11 Code, make the adjustments included in federal alternative  
12 minimum taxable income under section 56, except subsections  
13 (a)(4), (b)(1)(C)(iii), and (d), of the Internal Revenue Code,  
14 and add losses as required by section 58 of the Internal  
15 Revenue Code. To the extent that any preference or adjustment  
16 is determined by an individual's federal adjusted gross income,  
17 the individual's federal adjusted gross income is computed in  
18 accordance with section 422.7, ~~subsection~~ subsections 39, 39A,  
19 39B, and 53. In the case of an estate or trust, the items of  
20 tax preference, adjustments, and losses shall be apportioned  
21 between the estate or trust and the beneficiaries in accordance  
22 with rules prescribed by the director.

23     Sec. 19. Section 422.7, Code 2011, is amended by adding the  
24 following new subsections:

25     NEW SUBSECTION. 39A. The additional first-year  
26 depreciation allowance authorized in section 168(k) of the  
27 Internal Revenue Code, as enacted by Pub. L. No. 110-185,  
28 section 103, Pub. L. No. 111-5, section 1201, Pub. L. No.  
29 111-240, section 2022, and Pub. L. No. 111-312, section 401,  
30 does not apply in computing net income for state tax purposes  
31 for tax years beginning before January 1, 2011. If the  
32 taxpayer has taken the additional first-year depreciation  
33 allowance for purposes of computing federal adjusted gross  
34 income, then the taxpayer shall make the following adjustments  
35 to federal adjusted gross income when computing net income for



1 state tax purposes:

2     *a.* Add the total amount of depreciation taken under section  
3 168(k) of the Internal Revenue Code for the tax year.

4     *b.* Subtract the amount of depreciation allowable under the  
5 modified accelerated cost recovery system described in section  
6 168 of the Internal Revenue Code and calculated without regard  
7 to section 168(k).

8     *c.* Any other adjustments to gains or losses necessary to  
9 reflect the adjustments made in paragraphs "a" and "b". The  
10 director shall adopt rules for the administration of this  
11 paragraph.

12     NEW SUBSECTION. 39B. The additional first-year  
13 depreciation allowance authorized in section 168(n) of the  
14 Internal Revenue Code, as enacted by Pub. L. No. 110-343,  
15 section 710, does not apply in computing net income for  
16 state tax purposes for tax years beginning before January 1,  
17 2011. If the taxpayer has taken the additional first-year  
18 depreciation allowance for purposes of computing federal  
19 adjusted gross income, then the taxpayer shall make the  
20 following adjustments to federal adjusted gross income when  
21 computing net income for state tax purposes:

22     *a.* Add the total amount of depreciation taken under section  
23 168(n) of the Internal Revenue Code for the tax year.

24     *b.* Subtract the amount of depreciation allowable under the  
25 modified accelerated cost recovery system described in section  
26 168 of the Internal Revenue Code and calculated without regard  
27 to section 168(n).

28     *c.* Any other adjustments to gains or losses necessary to  
29 reflect the adjustments made in paragraphs "a" and "b". The  
30 director shall adopt rules for the administration of this  
31 paragraph.

32     Sec. 20. Section 422.7, subsection 53, Code 2011, is amended  
33 to read as follows:

34     53. A taxpayer is not allowed to take the increased  
35 expensing allowance under section 179 of the Internal Revenue

1 Code, as amended by Pub. L. No. ~~110-185~~ 111-5, section 1202, in  
2 computing adjusted gross income for state tax purposes.

3 Sec. 21. Section 422.9, subsection 2, paragraph h, Code  
4 2011, is amended to read as follows:

5 h. For purposes of calculating the deductions in this  
6 subsection that are authorized under the Internal Revenue Code,  
7 and to the extent that any of such deductions is determined by  
8 an individual's federal adjusted gross income, the individual's  
9 federal adjusted gross income is computed in accordance with  
10 section 422.7, ~~subsection~~ subsections 39, 39A, 39B, and 53.

11 Sec. 22. Section 422.35, Code 2011, is amended by adding the  
12 following new subsections:

13 NEW SUBSECTION. 19A. The additional first-year  
14 depreciation allowance authorized in section 168(k) of the  
15 Internal Revenue Code, as enacted by Pub. L. No. 110-185,  
16 section 103, Pub. L. No. 111-5, section 1201, Pub. L. No.  
17 111-240, section 2022, and Pub. L. No. 111-312, section 401,  
18 does not apply in computing net income for state tax purposes  
19 for tax years beginning before January 1, 2011. If the  
20 taxpayer has taken the additional first-year depreciation  
21 allowance for purposes of computing federal taxable income,  
22 then the taxpayer shall make the following adjustments to  
23 federal taxable income when computing net income for state tax  
24 purposes:

25 a. Add the total amount of depreciation taken under section  
26 168(k) of the Internal Revenue Code for the tax year.

27 b. Subtract the amount of depreciation allowable under the  
28 modified accelerated cost recovery system described in section  
29 168 of the Internal Revenue Code and calculated without regard  
30 to section 168(k).

31 c. Any other adjustments to gains or losses necessary to  
32 reflect the adjustments made in paragraphs "a" and "b". The  
33 director shall adopt rules for the administration of this  
34 paragraph.

35 NEW SUBSECTION. 19B. The additional first-year

1 depreciation allowance authorized in section 168(n) of the  
 2 Internal Revenue Code, as enacted by Pub. L. No. 110-343,  
 3 section 710, does not apply in computing net income for  
 4 state tax purposes for tax years beginning before January 1,  
 5 2011. If the taxpayer has taken the additional first-year  
 6 depreciation allowance for purposes of computing federal  
 7 taxable income, then the taxpayer shall make the following  
 8 adjustments to federal taxable income when computing net income  
 9 for state tax purposes:

10     a. Add the total amount of depreciation taken under section  
 11 168(n) of the Internal Revenue Code for the tax year.

12     b. Subtract the amount of depreciation allowable under the  
 13 modified accelerated cost recovery system described in section  
 14 168 of the Internal Revenue Code and calculated without regard  
 15 to section 168(n).

16     c. Any other adjustments to gains or losses necessary to  
 17 reflect the adjustments made in paragraphs "a" and "b". The  
 18 director shall adopt rules for the administration of this  
 19 paragraph.

20     Sec. 23. Section 422.35, subsection 24, Code 2011, is  
 21 amended to read as follows:

22     24. A taxpayer is not allowed to take the increased  
 23 expensing allowance under section 179 of the Internal Revenue  
 24 Code, as amended by Pub. L. No. ~~110-185~~ 111-5, section 1202, in  
 25 computing taxable income for state tax purposes.

26     Sec. 24. EFFECTIVE UPON ENACTMENT. This division of this  
 27 Act, being deemed of immediate importance, takes effect upon  
 28 enactment.

29     Sec. 25. RETROACTIVE APPLICABILITY. The following  
 30 provision or provisions of this division of this Act apply  
 31 retroactively to January 1, 2008, for tax years ending on or  
 32 after that date:

33     1. The section of this Act amending section 422.5.

34     2. The section of this Act enacting section 422.7, new  
 35 subsections 39A and 39B.

1 3. The section of this Act amending section 422.9.

2 4. The section of this Act enacting section 422.35, new  
3 subsections 19A and 19B.

4 Sec. 26. RETROACTIVE APPLICABILITY. The following  
5 provision or provisions of this division of this Act apply  
6 retroactively to January 1, 2009, for tax years beginning on or  
7 after that date, and before January 1, 2010:

8 1. The section of this Act amending section 422.7,  
9 subsection 53.

10 2. The section of this Act amending section 422.35,  
11 subsection 24.

12 DIVISION IV

13 EARNED INCOME TAX CREDIT

14 Sec. 27. Section 422.12B, subsection 1, Code 2011, is  
15 amended to read as follows:

16 1. The taxes imposed under this division less the credits  
17 allowed under section 422.12 shall be reduced by an earned  
18 income credit equal to ~~seven~~ ten percent of the federal earned  
19 income credit provided in section 32 of the Internal Revenue  
20 Code. Any credit in excess of the tax liability is refundable.

21 Sec. 28. RETROACTIVE APPLICABILITY. This division of this  
22 Act applies retroactively to January 1, 2011, for tax years  
23 beginning on or after that date.

24 DIVISION V

25 SUPPLEMENTAL APPROPRIATIONS

26 Sec. 29. DEPARTMENT OF EDUCATION — COMMUNITY  
27 COLLEGES. After applying the reductions made pursuant to 2010  
28 Iowa Acts, chapter 1193, section 27, to the appropriations made  
29 for the following designated purposes, there is appropriated  
30 from the general fund of the state to the department of  
31 education for the fiscal year beginning July 1, 2010, and  
32 ending June 30, 2011, the following amounts, or so much thereof  
33 as is necessary, to supplement the appropriations made for the  
34 following designated purposes:

35 1. MERGED AREA I — NORTHEAST IOWA COMMUNITY COLLEGE

1 For general state financial aid for merged area I, in  
 2 2010 Iowa Acts, chapter 1183, section 6, subsection 19, and  
 3 reflecting a corrective addition of \$4,474 in the overall  
 4 amount appropriated for the merged area's general state  
 5 financial aid for the fiscal year:

6 ..... \$ 298,883

7 2. MERGED AREA II — NORTH IOWA AREA COMMUNITY COLLEGE

8 For general state financial aid for merged area II, in  
 9 2010 Iowa Acts, chapter 1183, section 6, subsection 20, and  
 10 reflecting a corrective reduction of \$28,512 in the overall  
 11 amount appropriated for the merged area's general state  
 12 financial aid for the fiscal year:

13 ..... \$ 286,545

14 3. MERGED AREA III — IOWA LAKES COMMUNITY COLLEGE

15 For general state financial aid for merged area III, in  
 16 2010 Iowa Acts, chapter 1183, section 6, subsection 21, and  
 17 reflecting a corrective reduction of \$32,233 in the overall  
 18 amount appropriated for the merged area's general state  
 19 financial aid for the fiscal year:

20 ..... \$ 257,873

21 4. MERGED AREA IV — NORTHWEST COMMUNITY COLLEGE

22 For general state financial aid for merged area IV, in  
 23 2010 Iowa Acts, chapter 1183, section 6, subsection 22, and  
 24 reflecting a corrective reduction of \$13,939 in the overall  
 25 amount appropriated for the merged area's general state  
 26 financial aid for the fiscal year:

27 ..... \$ 128,526

28 5. MERGED AREA V — IOWA CENTRAL COMMUNITY COLLEGE

29 For general state financial aid for merged area V, in  
 30 2010 Iowa Acts, chapter 1183, section 6, subsection 23, and  
 31 reflecting a corrective addition of \$18,745 in the overall  
 32 amount appropriated for the merged area's general state  
 33 financial aid for the fiscal year:

34 ..... \$ 344,251

35 6. MERGED AREA VI — IOWA VALLEY COMMUNITY COLLEGE DISTRICT

1 For general state financial aid for merged area VI, in  
 2 2010 Iowa Acts, chapter 1183, section 6, subsection 24, and  
 3 reflecting a corrective reduction of \$25,507 in the overall  
 4 amount appropriated for the merged area's general state  
 5 financial aid for the fiscal year:

6 ..... \$ 251,942

7 7. MERGED AREA VII — HAWKEYE COMMUNITY COLLEGE

8 For general state financial aid for merged area VII, in  
 9 2010 Iowa Acts, chapter 1183, section 6, subsection 25, and  
 10 reflecting a corrective reduction of \$11,837 in the overall  
 11 amount appropriated for the merged area's general state  
 12 financial aid for the fiscal year:

13 ..... \$ 401,298

14 8. MERGED AREA IX — EASTERN IOWA COMMUNITY COLLEGE

15 For general state financial aid for merged area IX, in  
 16 2010 Iowa Acts, chapter 1183, section 6, subsection 26, and  
 17 reflecting a corrective reduction of \$4,921 in the overall  
 18 amount appropriated for the merged area's general state  
 19 financial aid for the fiscal year:

20 ..... \$ 508,961

21 9. MERGED AREA X — KIRKWOOD COMMUNITY COLLEGE

22 For general state financial aid for merged area X, in  
 23 2010 Iowa Acts, chapter 1183, section 6, subsection 27, and  
 24 reflecting a corrective addition of \$55,034 in the overall  
 25 amount appropriated for the merged area's general state  
 26 financial aid for the fiscal year:

27 ..... \$ 959,044

28 10. MERGED AREA XI — DES MOINES AREA COMMUNITY COLLEGE

29 For general state financial aid for merged area XI, in  
 30 2010 Iowa Acts, chapter 1183, section 6, subsection 28, and  
 31 reflecting a corrective addition of \$106,395 in the overall  
 32 amount appropriated for the merged area's general state  
 33 financial aid for the fiscal year:

34 ..... \$ 1,016,636

35 11. MERGED AREA XII — WESTERN IOWA TECH COMMUNITY COLLEGE

1 For general state financial aid for merged area XII, in  
 2 2010 Iowa Acts, chapter 1183, section 6, subsection 29, and  
 3 reflecting a corrective reduction of \$8,974 in the overall  
 4 amount appropriated for the merged area's general state  
 5 financial aid for the fiscal year:

6 ..... \$ 328,413

7 12. MERGED AREA XIII — IOWA WESTERN COMMUNITY COLLEGE

8 For general state financial aid for merged area XIII, in  
 9 2010 Iowa Acts, chapter 1183, section 6, subsection 30, and  
 10 reflecting a corrective addition of \$9,196 in the overall  
 11 amount appropriated for the merged area's general state  
 12 financial aid for the fiscal year:

13 ..... \$ 355,950

14 13. MERGED AREA XIV — SOUTHWESTERN COMMUNITY COLLEGE

15 For general state financial aid for merged area XIV, in  
 16 2010 Iowa Acts, chapter 1183, section 6, subsection 31, and  
 17 reflecting a corrective reduction of \$12,340 in the overall  
 18 amount appropriated for the merged area's general state  
 19 financial aid for the fiscal year:

20 ..... \$ 132,279

21 14. MERGED AREA XV — INDIAN HILLS COMMUNITY COLLEGE

22 For general state financial aid for merged area XV, in  
 23 2010 Iowa Acts, chapter 1183, section 6, subsection 32, and  
 24 reflecting a corrective reduction of \$43,717 in the overall  
 25 amount appropriated for the merged area's general state  
 26 financial aid for the fiscal year:

27 ..... \$ 409,622

28 15. MERGED AREA XVI — SOUTHEASTERN COMMUNITY COLLEGE

29 For general state financial aid for merged area XVI, in  
 30 2010 Iowa Acts, chapter 1183, section 6, subsection 33, and  
 31 reflecting a corrective reduction of \$11,864 in the overall  
 32 amount appropriated for the merged area's general state  
 33 financial aid for the fiscal year:

34 ..... \$ 248,098

35 16. For distribution to community colleges to supplement

1 faculty salaries, in 2010 Iowa Acts, chapter 1183, section 8:  
2 ..... \$ 20,415

3 Sec. 30. DEPARTMENT OF CORRECTIONS. After applying the  
4 reductions made pursuant to 2010 Iowa Acts, chapter 1193,  
5 section 27, and any transfers made pursuant to 2010 Iowa Acts,  
6 chapter 1193, section 28, to the appropriations made for the  
7 following designated purposes, there is appropriated from the  
8 general fund of the state to the department of corrections  
9 for the fiscal year beginning July 1, 2010, and ending June  
10 30, 2011, the following amounts, or so much thereof as is  
11 necessary, to supplement the appropriations made for the  
12 following designated purposes:

13 1. For the operation of adult correctional institutions in  
14 2010 Iowa Acts, chapter 1190, section 3, subsection 1, to be  
15 allocated as follows:

16 a. For the operation of the Fort Madison correctional  
17 facility in 2010 Iowa Acts, chapter 1190, section 3, subsection  
18 1, paragraph "a":  
19 ..... \$ 1,920,083

20 b. For the operation of the Anamosa correctional facility  
21 in 2010 Iowa Acts, chapter 1190, section 3, subsection 1,  
22 paragraph "b":  
23 ..... \$ 1,293,060

24 c. For the operation of the Oakdale correctional facility  
25 in 2010 Iowa Acts, chapter 1190, section 3, subsection 1,  
26 paragraph "c":  
27 ..... \$ 2,385,141

28 d. For the operation of the Newton correctional facility  
29 in 2010 Iowa Acts, chapter 1190, section 3, subsection 1,  
30 paragraph "d":  
31 ..... \$ 1,101,460

32 e. For the operation of the Mount Pleasant correctional  
33 facility in 2010 Iowa Acts, chapter 1190, section 3, subsection  
34 1, paragraph "e":  
35 ..... \$ 1,359,865



1 f. For the operation of the Rockwell City correctional  
2 facility in 2010 Iowa Acts, chapter 1190, section 3, subsection  
3 1, paragraph "f":  
4 ..... \$ 412,008  
5 g. For the operation of the Clarinda correctional facility  
6 in 2010 Iowa Acts, chapter 1190, section 3, subsection 1,  
7 paragraph "g":  
8 ..... \$ 1,180,617  
9 h. For the operation of the Mitchellville correctional  
10 facility in 2010 Iowa Acts, chapter 1190, section 3, subsection  
11 1, paragraph "h":  
12 ..... \$ 504,674  
13 i. For the operation of the Fort Dodge correctional facility  
14 in 2010 Iowa Acts, chapter 1190, section 3, subsection 1,  
15 paragraph "i":  
16 ..... \$ 1,162,060  
17 2. For general administration in 2010 Iowa Acts, chapter  
18 1190, section 4:  
19 ..... \$ 110,202  
20 3. For the judicial district departments of correctional  
21 services in 2010 Iowa Acts, chapter 1190, section 5, subsection  
22 1, to be allocated as follows:  
23 a. For the first judicial district department of  
24 correctional services in 2010 Iowa Acts, chapter 1190, section  
25 5, subsection 1, paragraph "a":  
26 ..... \$ 393,353  
27 b. For the second judicial district department of  
28 correctional services in 2010 Iowa Acts, chapter 1190, section  
29 5, subsection 1, paragraph "b":  
30 ..... \$ 360,912  
31 c. For the third judicial district department of  
32 correctional services in 2010 Iowa Acts, chapter 1190, section  
33 5, subsection 1, paragraph "c":  
34 ..... \$ 221,793  
35 d. For the fourth judicial district department of

1 correctional services in 2010 Iowa Acts, chapter 1190, section  
2 5, subsection 1, paragraph "d":

3 ..... \$ 169,067

4 e. For the fifth judicial district department of  
5 correctional services in 2010 Iowa Acts, chapter 1190, section  
6 5, subsection 1, paragraph "e":

7 ..... \$ 723,637

8 f. For the sixth judicial district department of  
9 correctional services in 2010 Iowa Acts, chapter 1190, section  
10 5, subsection 1, paragraph "f":

11 ..... \$ 460,329

12 g. For the seventh judicial district department of  
13 correctional services in 2010 Iowa Acts, chapter 1190, section  
14 5, subsection 1, paragraph "g":

15 ..... \$ 265,431

16 h. For the eighth judicial district department of  
17 correctional services in 2010 Iowa Acts, chapter 1190, section  
18 5, subsection 1, paragraph "h":

19 ..... \$ 177,991

20 Sec. 31. STATE PUBLIC DEFENDER. After applying the  
21 reductions made pursuant to 2010 Iowa Acts, chapter 1193,  
22 section 27, to the appropriations made for the following  
23 designated purposes, there is appropriated from the general  
24 fund of the state to the office of the state public defender of  
25 the department of inspections and appeals for the fiscal year  
26 beginning July 1, 2010, and ending June 30, 2011, the following  
27 amounts, or so much thereof as is necessary, to supplement the  
28 appropriations made for the following designated purposes:

29 1. For the office of the state public defender, in 2010 Iowa  
30 Acts, chapter 1190, section 10, subsection 1:

31 ..... \$ 2,551,500

32 2. For the fees of court-appointed attorneys for indigent  
33 adults and juveniles, in accordance with section 232.141 and  
34 chapter 815, in 2010 Iowa Acts, chapter 1190, section 10,  
35 subsection 2:

1 ..... \$ 16,000,000

2     Sec. 32. DEPARTMENT OF PUBLIC SAFETY. After applying the

3 reductions made pursuant to 2010 Iowa Acts, chapter 1193,

4 section 27, and any transfers made pursuant to 2010 Iowa Acts,

5 chapter 1193, section 28, to the appropriations made for the

6 following designated purposes, there is appropriated from

7 the general fund of the state to the department of public

8 safety for the fiscal year beginning July 1, 2010, and ending

9 June 30, 2011, the following amounts, or so much thereof as

10 is necessary, to supplement the appropriations made for the

11 following designated purposes:

12     1. For the department's administrative functions in 2010

13 Iowa Acts, chapter 1190, section 14, subsection 1:

14 ..... \$     275,000

15     2. For the division of criminal investigation in 2010 Iowa

16 Acts, chapter 1190, section 14, subsection 2:

17 ..... \$     325,000

18     3. For the division of narcotics enforcement in 2010 Iowa

19 Acts, chapter 1190, section 14, subsection 4, paragraph "a":

20 ..... \$     225,000

21     4. For the division of state fire marshal in 2010 Iowa Acts,

22 chapter 1190, section 14, subsection 5:

23 ..... \$     130,000

24     5. For the division of state patrol in 2010 Iowa Acts,

25 chapter 1190, section 14, subsection 6:

26 ..... \$ 2,000,000

27     Sec. 33. DEPARTMENT OF PUBLIC HEALTH. After applying the

28 reductions made pursuant to 2010 Iowa Acts, chapter 1193,

29 section 27, and any transfers made pursuant to 2010 Iowa Acts,

30 chapter 1193, section 28, to the appropriations made for the

31 following designated purposes, there is appropriated from

32 the general fund of the state to the department of public

33 health for the fiscal year beginning July 1, 2010, and ending

34 June 30, 2011, the following amounts, or so much thereof as

35 is necessary, to supplement the appropriations made for the

1 following designated purposes:

2 1. For addictive disorders, in 2010 Iowa Acts, chapter 1192,  
3 section 2, subsection 1:

4 ..... \$ 675,896

5 2. For healthy children and families, in 2010 Iowa Acts,  
6 chapter 1192, section 2, subsection 2:

7 ..... \$ 68,192

8 3. For community capacity, in 2010 Iowa Acts, chapter 1192,  
9 section 2, subsection 4:

10 ..... \$ 13,275

11 4. For healthy aging, in 2010 Iowa Acts, chapter 1192,  
12 section 2, subsection 5:

13 ..... \$ 403,500

14 5. For infectious diseases, in 2010 Iowa Acts, chapter 1192,  
15 section 2, subsection 7:

16 ..... \$ 51,688

17 Sec. 34. DEPARTMENT OF HUMAN SERVICES —

18 APPROPRIATIONS. After applying the reductions made pursuant  
19 to 2010 Iowa Acts, chapter 1193, section 27, and any transfers  
20 made pursuant to 2010 Iowa Acts, chapter 1193, section 28, to  
21 the appropriations made for the following designated purposes,  
22 there is appropriated from the general fund of the state to the  
23 department of human services for the fiscal year beginning July  
24 1, 2010, and ending June 30, 2011, the following amounts, or so  
25 much thereof as is necessary, to supplement the appropriations  
26 made for the following designated purposes:

27 1. For the state mental health institute at Cherokee,  
28 in 2010 Iowa Acts, chapter 1192, section 24, subsection 1,  
29 paragraph "a":

30 ..... \$ 784,607

31 2. For the state mental health institute at Clarinda,  
32 in 2010 Iowa Acts, chapter 1192, section 24, subsection 1,  
33 paragraph "b":

34 ..... \$ 623,793

35 3. For the state mental health institute at Independence,

1 in 2010 Iowa Acts, chapter 1192, section 24, subsection 1,  
2 paragraph "c":

3 ..... \$ 1,235,916

4 Sec. 35. 2010 Iowa Acts, chapter 1193, section 84,  
5 subsection 2, is amended to read as follows:

6 2. DEPARTMENT OF REVENUE

7 For the duties of the office of the state debt coordinator  
8 established in 2010 Iowa Acts, Senate File 2383, if enacted,  
9 including salaries, support, maintenance, services,  
10 advertising, miscellaneous purposes, and for not more than the  
11 following full-time equivalent positions:

12 ..... \$ 300,000

13 ..... FTEs 3.00

14 Beginning on the effective date of this 2011 Iowa Act, moneys  
15 appropriated in this subsection that remain unencumbered or  
16 unobligated shall be used by the department of revenue for the  
17 administrative costs associated with state tax processing.

18 Sec. 36. EFFECTIVE UPON ENACTMENT. This division of this  
19 Act, being deemed of immediate importance, takes effect upon  
20 enactment.

21 DIVISION VI

22 CORRECTIVE PROVISIONS

23 Sec. 37. 2010 Iowa Acts, chapter 1193, section 199, is  
24 amended to read as follows:

25 SEC. 199. TERRACE HILL — GENERAL FUND — DEPARTMENT OF  
26 ADMINISTRATIVE SERVICES. There is appropriated from the  
27 general fund of the state to the department of administrative  
28 services for the fiscal year beginning July 1, ~~2009~~ 2010,  
29 and ending June 30, ~~2010~~ 2011, the following amount, or so  
30 much thereof as is necessary, to be used for the purposes  
31 designated:

32 For salaries, support, maintenance, and miscellaneous  
33 purposes necessary for the operation of Terrace Hill, and for  
34 not more than the following full-time equivalent positions:

35 ..... \$ 263,329

1 ..... FTEs 6.38

2 Sec. 38. EFFECTIVE UPON ENACTMENT AND RETROACTIVE  
3 APPLICABILITY. This division of this Act, being deemed  
4 of immediate importance, takes effect upon enactment. The  
5 provision amending 2010 Iowa Acts, chapter 1193, section 199,  
6 applies retroactively to April 29, 2010.

7 DIVISION VII

8 IOWA COMMUNICATIONS NETWORK

9 Sec. 39. IOWA COMMUNICATIONS NETWORK — AUTHORIZATION  
10 FOR CONTRACTS. Pursuant to section 8D.11, subsection 1,  
11 paragraph "a", the general assembly authorizes the Iowa  
12 telecommunications and technology commission to enter  
13 into contracts in excess of the contract limitation amount  
14 established in section 8D.11, subsection 1, paragraph "c",  
15 for purposes of the commission's project associated with the  
16 federal grant awarded to the commission under the federal  
17 broadband technology opportunities program. This authorization  
18 applies for the duration of the commission's project and to  
19 all affected contracts associated with the project and project  
20 funding.

21 Sec. 40. EFFECTIVE UPON ENACTMENT. This division of this  
22 Act, being deemed of immediate importance, takes effect upon  
23 enactment.